

NOT FOR PUBLICATION

MAY 19 2003

UNITED STATES COURT OF APPEALS
FOR THE NINTH CIRCUIT

CATHY A. CATTERSON
U.S. COURT OF APPEALS

GEORGE TSAKOPOULOS; DROUSOULA
TSAKOPOULOS,

Petitioners - Appellants,

v.

COMMISSIONER OF INTERNAL
REVENUE,

Respondent - Appellee.

No. 02-70610

IRS No. 14050-98/1131-00

MEMORANDUM*

Appeal from a Decision of the

Internal Revenue Service

Argued and Submitted May 13, 2003
San Francisco, California

Before: CANBY, KLEINFELD, and RAWLINSON, Circuit Judges.

The tax court did not clearly err when it determined that the transfer of real property from Appellant George Tsakopoulos to his brother was not an

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abandonment of the property. *See A.J. Indus., Inc. v. United States*, 503 F.2d 660, 670-71 (9th Cir. 1974).

AFFIRMED.